BUDGET 101: KLRD Budget Publication Description

Bill Explainer

A document used to explain the recommendations of the House Committee on Appropriations and the Senate Committee on Ways and Means in the appropriations bill to their respective committees of the whole. This document is prepared by KLRD fiscal analysts and enumerates all changes made by the committees to the Governor’s Budget Recommendation.

Budget Analysis

At the beginning of each legislative session, KLRD publishes a multi-volume publication called the Budget Analysis. Inside this publication are write-ups prepared by KLRD fiscal analysts that summarize and analyze each state agency’s budget information, including the agency’s request and the Governor’s recommendation for the current and next fiscal years.

Budget Committee/Subcommittee Report - Current and Budget Year

Documents written and updated by KLRD fiscal analysts that track any changes from the Governor’s budget recommendation, starting with the Budget Committee/Subcommittee, through Appropriations and Ways and Means, past the full House and Senate, and through the enactment of the Omnibus bill. The reports are updated to reflect the action of the committees at each step of the process. Budget Committee/Subcommittee Reports detail any adjustments to the Governor’s budget recommendation, as well as any notations the committee wishes to make regarding the agency, programs, or funding.
Conference Comparison List

The Conference Comparison List includes only the items on which the two chambers disagree and is used when conference committee members from the House Committee on Appropriations and the Senate Committee on Ways and Means meet to discuss the differences in their respective budget bills to develop an agreement.

Joint Building Committee Report

The Joint Building Committee Report, also called the Capital Improvement Report, lists proposed capital improvements for an agency. The Joint Committee on State Building Construction compares the agency request and Governor’s recommendation and provides a recommendation to the Legislature. The reports list capital improvements by program.

Omnibus Memorandum

The Omnibus bill normally contains four basic types of items: technical adjustments to previous appropriation bills, financing for Governor’s budget amendments not considered part of the regular appropriations process, items deferred until consideration of the Omnibus bill, and possible financing of substantive legislation that passed during the Session. All this information is addressed in the Omnibus Memorandum that is prepared for the House Committee on Appropriations and the Senate Committee on Ways and Means. This is the basis for the Omnibus bill that is run in both chambers and then goes to conference committee before its final approval.
Performance Based Budget

Performance Based Budget reports list goal-oriented budgets (by program) for each agency. The reports list major goals of each program, some history of the program, and several different measurable outcomes by year.

Shorthand List

Shorthand Lists are designed to give the Legislature a compact, easy-to-read table showing the adjustments made to each agency’s State General Fund appropriations, All Funds appropriations, and allocated FTE positions. These are produced at various stages during the budget process to reflect House and Senate actions, as well as Conference Committee and Omnibus actions.
Special Revenue Fund Report

This report is designed to provide easy-to-read information on fee fund balances, revenue sources, and recommended expenditure levels for special revenue funds, particularly for appropriated special revenue funds such as the Economic Development Initiatives Fund or the State Highway Fund.

Three-Column Bill Explanation Report

The Three-Column Bill Explanation is used to explain and compare any changes taken by the House, Senate, and Conference Committee to the Governor’s recommendation. Three-Column Explanation information may be entered for the Regular Session or the Omnibus Session.